INTERNAL SERVICE FUNDS Combining Statement of Cash Flows

For The Year Ended December 31, 2011

Cash Flows from Operating Activities: Cash Received from Charges for Services \$112,483 \$ \$ \$273,472 \$2,442,542 \$2.642,542 \$2.648,642 \$2.648		Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Received from Charges for Services \$112,483 \$- \$273,472 \$2,442,542 Cash Received from Premium/Recoveries 678,055 678,055	Cash Flows from Operating Activities:				
Cash Received from Perniums/Recoveries	· •	\$ 112,483	\$ -	\$ 273,472	\$ 2,442,542
Cash Received from Equipment Rental 3,15,3,538		-		-	-
Cash Received from Miscellaneous Activities 10,077	Cash Received from Rent Proceeds	-	-	-	-
Payments for Wages & Benefits (861.212)	Cash Received from Equipment Rental	3,153,538	-	-	-
Payments for Inventory & Supplies (1,044,692) (90,595) (262,832) (173,764) Payments for Suppliers for Goods & Services (335,359) - (31,355) (1,369,165) Payments for Risk Transfer (341,878) - (775,208)	Cash Received from Miscellaneous Activities	10,077	-	-	30,151
Payments to Suppliers for Goods & Services (835,359)			-	-	,
Payments for Risk Transfer	* **		(90,595)		
Payments for Claimants & Beneficiaries - (775,208) - 3		(835,359)	-	(3,135)	(1,369,165)
Cash Flows from Non-Capital Financing Activities Flower from Non-Capital Financing Activities Payments of Interfund Loan (Due To Other Funds, Pymt Errol Operating Grants/Contributions Received 9,889		-	, , ,	-	-
Cash Flows from Non-Capital Financing Activities: Payments of Interfund Loan (Due To Other Funds, Pymt Error 9,889 - 27,683) 96,414	· · · · · · · · · · · · · · · · · · ·	-		-	(222 722)
Payments of Interfund Loan (Due To Other Funds, Pymt Error 9,889 - 0 27,683 - 0,000	Net Cash Provided (Used) by Operating Activities	534,835	(619,626)	7,505	(232,733)
Operating Grants/Contributions Received 9,889 - - 96,414 Operating Transfer-In - - 2 25,000 Cash Provided by Financing Activities 9,889 - (27,683) 121,414 Cash Flows from Capital and Related Financing Activities: Proceeds from Sale of Capital Assets 193,618 - - - Acquisition/Construction of Capital Assets (881,239) (120,914) - - Net Cash Used for Capital and Related (881,239) (120,914) - - Flows from Investing Activities: 2 233,037 - - Receipt of Interest 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities (2,016,151) (8,324,087) (1144,053) 114,795 Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 Net Increase (Decrease) in Cash and Cash Equivalents (464,367) - (52,500) <th< td=""><td>Cash Flows from Non-Capital Financing Activities:</td><td></td><td></td><td></td><td></td></th<>	Cash Flows from Non-Capital Financing Activities:				
Cash Provided by Financing Activities 9,889 - (27,683) 121,414	Payments of Interfund Loan (Due To Other Funds, Pymt Error	-	-	(27,683)	-
Cash Provided by Financing Activities 9,889 - (27,683) 121,414 Cash Flows from Capital and Related Financing Activities: Proceeds from Sale of Capital Assets Acquisition/Construction of Capital Assets (881,239) (120,914) - - Acquisition/Construction of Capital Assets Net Cash Used for Capital and Related Financing Activities (881,239) (120,914) - - Cash Flows from Investing Activities: Receipt of Interest Sale of Investment Securities 1,513,681 8,331,590 111,701 50,370 - - Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) - - - Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 - <t< td=""><td>Operating Grants/Contributions Received</td><td>9,889</td><td>-</td><td>-</td><td>96,414</td></t<>	Operating Grants/Contributions Received	9,889	-	-	96,414
Cash Flows from Capital and Related Financing Activities: Proceeds from Sale of Capital Assets 193,618 - - - Acquisition/Construction of Capital Assets (881,239) (120,914) - - Net Cash Used for Capital and Related Financing Activities (687,621) (120,914) - - Cash Flows from Investing Activities: 233,037 -	Operating Transfer-In	-	-	-	25,000
Proceeds from Sale of Capital Assets	Cash Provided by Financing Activities	9,889	-	(27,683)	121,414
Net Cash Used for Capital Assets (881,239) (120,914) - - - Net Cash Used for Capital and Related Financing Activities (687,621) (120,914) - - Cash Flows from Investing Activities:	Cash Flows from Capital and Related Financing Activities:				
Net Cash Used for Capital and Related Financing Activities	Proceeds from Sale of Capital Assets	193,618	-	-	-
Financing Activities (687,621) (120,914) - - Cash Flows from Investing Activities: Receipt of Interest - 233,037 - - Sale of Investment Securities 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$2,092,711 \$3,177 \$149,488 \$15,352 Reconciliation of Operating Income (Loss) Net Operating Income (Loss) \$(1,056,306) \$(451,627) \$(17,770) \$(269,424) Adjustments to Reconcile Net Operating Income (Loss) Loss Used by Operations: Operations: (Increase) Decrease in Receivables 11,829 <	Acquisition/Construction of Capital Assets	(881,239)	(120,914)	-	-
Cash Flows from Investing Activities: Receipt of Interest - 233,037 - - Sale of Investment Securities 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$2,092,711 \$3,177 \$149,488 \$15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) Vol Cash Used by Operating Income (Loss) \$(1,056,306) \$(451,627) \$(17,770) \$(269,424) Adjustments to Reconcile Net Operating Income (Loss) Vol Cash Used by Operating Income (Loss) \$1,572,490 - 4,646 3,000 Change in Assets and Liabilities:	Net Cash Used for Capital and Related				
Receipt of Interest 233,037 - - Sale of Investment Securities 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$2,092,711 \$3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$1,056,306 \$(451,627) \$(17,770) \$(269,424) Net Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) 1,572,490 \$4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables \$1,524,90 \$4,646 3,000 (Increase) Decrease in Prepaids \$(16,813) \$- <td>Financing Activities</td> <td>(687,621)</td> <td>(120,914)</td> <td>-</td> <td></td>	Financing Activities	(687,621)	(120,914)	-	
Receipt of Interest 233,037 - - Sale of Investment Securities 1,513,681 8,831,590 111,701 50,370 Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,575 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$2,092,711 \$3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$1,056,306 \$(451,627) \$(17,770) \$(269,424) Net Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) 1,572,490 \$4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables \$1,524,90 \$4,646 3,000 (Increase) Decrease in Prepaids \$(16,813) \$- <td>Cash Flows from Investing Activities</td> <td></td> <td></td> <td></td> <td></td>	Cash Flows from Investing Activities				
Sale of Investment Securities	_	_	233 037	_	_
Purchase of Investment Securities (2,016,151) (8,324,087) (144,053) (14,795) Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,775 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$ 2,092,711 \$ 3,177 \$ 149,488 \$ 15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) to Net Cash Used by Operations: \$ (1,056,306) \$ (451,627) \$ (17,770) \$ (269,424) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: \$ (1,056,306) \$ (451,627) \$ (17,770) \$ (269,424) Adjustments to Reconcile Net Operating Income (Loss) \$ (1,056,306) \$ (451,627) \$ (17,770) \$ (269,424) Adjustments in Receivables \$ 1,572,490 \$ 2,466 \$ 3,000 Change in Assets and Liabilities: \$ (1,826)	·	1 513 681	,	111 701	50 370
Cash Provided (Used) by Investing Activities (502,470) 740,540 (32,352) 35,755 Net Increase (Decrease) in Cash and Cash Equivalents (645,367) - (52,530) (75,744) Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$ 2,092,711 \$ 3,177 \$ 149,488 \$ 15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) Net Operating Income (Loss) \$ (1,056,306) \$ (451,627) \$ (17,770) \$ (269,424) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Prepaids (1,83) - 2,157 2,113 (Increase) Decrease in Prepaids (1,86) (1,326) (17) 17,887					
Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$ 2,092,711 \$ 3,177 \$ 149,488 \$ 15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: Value	Cash Provided (Used) by Investing Activities				
Cash and Cash Equivalents at Beginning of Year 2,738,078 3,177 202,018 91,096 Cash and Cash Equivalents at End of Year \$ 2,092,711 \$ 3,177 \$ 149,488 \$ 15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: Value	Net Increase (Decrease) in Cash and Cash Equivalents	(645 367)	_	(52 530)	(75 744)
Cash and Cash Equivalents at End of Year \$ 2,092,711 \$ 3,177 \$ 149,488 \$ 15,352 Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities: Net Operating Income (Loss) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: Depreciation Expense 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$ 4,966 \$ -	· · · · · · · · · · · · · · · · · · ·		3 177		
Net Operating Income (Loss) \$ (1,056,306) \$ (451,627) \$ (17,770) \$ (269,424) Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: Depreciation Expense 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$ - \$4,966 \$ -					
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations: Depreciation Expense 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$- \$4,966 \$-	, , ,	, ,		6 (47 770)	0 (000 404)
to Net Cash Used by Operations: Depreciation Expense 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: - - 1,8489 21,341 (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$(619,626) \$7,505 \$(232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$4,966 \$-	Net Operating Income (Loss)	\$ (1,056,306)	\$ (451,627)	\$ (17,770)	\$ (269,424)
Depreciation Expense 1,572,490 - 4,646 3,000 Change in Assets and Liabilities: (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - 7,620 Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: South Capital Assets from Government \$85,147 \$ - \$4,966 \$ -					
Change in Assets and Liabilities: (Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$- \$4,966 \$-	7 .				
(Increase) Decrease in Receivables 11,829 (3,312) 18,489 21,341 (Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$ 85,147 \$ - \$ 4,966 \$ -	·	1,572,490	-	4,646	3,000
(Increase) Decrease in Inventories (16,813) - 2,157 2,113 (Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$ - \$4,966 \$ -	•	44.000	(0.010)	40.400	
(Increase) Decrease in Prepaids (1,826) (19,312) - (7,620) Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$ 4,966 \$ -	· · · · · · · · · · · · · · · · · · ·		(3,312)		
Increase (Decrease) in Payables 25,461 (145,375) (17) 17,857 Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$(619,626) \$7,505 \$(232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$- \$4,966 \$-			(40.242)	2,157	
Total Adjustments 1,591,141 (167,999) 25,275 36,691 Net Cash Provided (Used) by Operating Activities \$534,835 \$ (619,626) \$7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$ - \$4,966 \$ -				- /17\	
Net Cash Provided (Used) by Operating Activities \$ 534,835 \$ (619,626) \$ 7,505 \$ (232,733) Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$ 85,147 \$ - \$ 4,966 \$ -	_ · · · · · · · · · · · · · · · · · · ·				
Noncash Investing, Capital, and Financing Activities: Contributions of Capital Assets from Government \$85,147 \$- \$4,966 \$-				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Contributions of Capital Assets from Government \$ 85,147 \$ - \$ 4,966 \$ -	Net Cash Provided (Used) by Operating Activities	\$ 534,835	\$ (619,626)	\$ 7,505	\$ (232,733)
Contributions of Capital Assets from Government \$ 85,147 \$ - \$ 4,966 \$ -	Noncash Investing, Capital, and Financing Activities:				
		\$ 85,147	\$ -	\$ 4,966	\$ -
	·	122,114	=	-	· -

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS Combining Statement of Cash Flows

For The Year Ended December 31, 2011

_	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,640,584	\$ 4,469,081
Cash Received from Premiums/Recoveries	699,493	-	1,377,548
Cash Received from Rent Proceeds	-	-	-
Cash Received from Equipment Rental	-	124,082	3,277,620
Cash Received from Miscellaneous Activities	-	212	40,440
Payments for Wages & Benefits		(941,544)	(2,965,253)
Payments for Inventory & Supplies	(63,683)	(933)	(1,636,499)
Payments to Suppliers for Goods & Services	(00,400)	(766,144)	(2,973,803)
Payments for Risk Transfer	(29,489)	-	(461,367)
Payments for Claimants & Beneficiaries	(416,498)	-	(1,191,706)
Net Cash Provided (Used) by Operating Activities	189,823	56,257	(63,939)
Cash Flows from Non-Capital Financing Activities:			
Payments of Interfund Loan (Due To Other Funds, Pymt Error	-	_	(27,683)
Operating Grants/Contributions Received	-	_	106,303
Operating Transfer-In	_	_	25,000
Cash Provided by Financing Activities	-	-	103,620
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	193,618
Acquisition/Construction of Capital Assets	-	(15,946)	(1,018,099)
Net Cash Used for Capital and Related		(45.046)	(004.404)
Financing Activities	<u>-</u>	(15,946)	(824,481)
Cash Flows from Investing Activities:			
Receipt of Interest	21,814	_	254,851
Sale of Investment Securities	1,306,841	358,669	12,172,852
Purchase of Investment Securities	(1,518,478)	(514,129)	(12,531,693)
Cash Provided (Used) by Investing Activities	(189,823)	(155,460)	(103,990)
		(445.440)	(000 =00)
Net Increase (Decrease) in Cash and Cash Equivalents	-	(115,149)	(888,790)
Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year	35,000 \$ 35,000	648,673 \$ 533,524	3,718,042 \$ 2,829,252
Casil and Casil Equivalents at End of Teal	\$ 35,000	φ 555,524	\$ 2,029,232
Reconciliation of Operating Income (Loss) to Net Cash Provi			
Net Operating Income (Loss)	\$ 245,703	\$ (20,322)	\$ (1,569,746)
Adjustments to Reconcile Net Operating Income (Loss)			
to Net Cash Used by Operations:			
Depreciation Expense	-	87,726	1,667,862
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(38,541)	(5,595)	4,211
(Increase) Decrease in Inventories	-	-	(12,543)
(Increase) Decrease in Prepaids	954	(2,338)	(30,142)
Increase (Decrease) in Payables	(18,293)	(3,214)	(123,581)
Total Adjustments	(55,880)	76,579	1,505,807
Net Cash Provided (Used) by Operating Activities	\$ 189,823	\$ 56,257	\$ (63,939)
Noncash Investing, Capital, and Financing Activities:	•	•	A CO 11 T
Contributions of Capital Assets from Government	\$ -	\$ -	\$ 90,113
Gain (Loss) on Disposal of Capital Assets	-	-	122,114

See Accompanying Notes to Financial Statements